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Dorthe Pannerup Madsen – September 30, 2021

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
MASTER DOCKET 18-MD-2865 (LAK)

IN RE:

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

C O N F I D E N T I A L

VIDEO DEPOSITION OF
DORTHE PANNERUP MADSEN
Copenhagen, Denmark
Thursday, September 30, 2021

Reported by: CHRISTINE MYERLY

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1 THE VIDEOGRAPHER: We are now on record.

2 This is the remote video recorded deposition of
3 Dorthe Pannerup Madsen. Today is Thursday,
4 September 30th, 2021. The time is 5:59 a.m. New
5 York time. We are here in the matter of in re
6 Customs and Tax Administration of the Kingdom of
7 Denmark, et al. All counsel have been noted on
8 record.

9 My name is Jose Rivera, remote video
10 technician on behalf of Gregory Edwards, LLC. At
11 this time will the court reporter, Christine Myerly,
12 also on behalf of Gregory Edwards, LLC, please swear
13 in the witness and the interpreter.

14 (Witness was sworn.)

15 (Interpreter was sworn.)

16 EXAMINATION

17 BY MR. DULBERG:

18 Q Good afternoon. My name is Andrew
19 Dulberg, and I represent some United States pension
20 plans and their trustees and beneficiaries in
21 litigation brought by SKAT in the United States.

22 THE INTERPRETER: One second, Andrew.

23 Q Can you please state your name for
24 the record?

25 THE WITNESS: Dorthe Pannerup Madsen.

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1 other managers in Hoeje Taalstrup, there was Lisbeth
2 R[]mer, Orla Kristensen and Ellen Bach, who also had
3 staff under them.

4 Q When did you start your role as
5 head of payment and accounting?

6 A I don't remember.

7 Q Was it -- do you know if it was
8 before the year 2010?

9 A It was around that time.

10 Q Okay. And -- so, let's talk about
11 one question before that time. Before you joined
12 payment and accounting, did you have any
13 responsibilities relating to dividend withholding
14 tax?

15 A No.

16 Q When -- strike that. At some
17 point did that change?

18 A Lisbeth R[]mer retired towards the
19 end of 2013. She shared management with Hanne Hald.
20 And it was not until March 2014 that I was asked to
21 be responsible for the few members of staff left in
22 that office in Hoeje Taalstrup.

23 Q So, before March 2014, you did not
24 have responsibility for dividend withholding tax?

25 MR. OXFORD: Object to the form.

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1 A No, not at all.

2 BY MR. DULBERG:

3 Q In March of 2014 through September
4 of 2015, what was your title?

5 (Danish clarification.)

6 A Functional manager.

7 Q Function head, or function
8 manager?

9 (Danish clarification.)

10 THE INTERPRETER: This is Kirsten saying
11 there is not much of a difference. What I am being
12 told by the other Danish people in the room is
13 functional manager, but function head doesn't really
14 make that much of a difference from a Danish
15 standpoint.

16 Q Sure. To whom did you report?

17 A My vice director René Frahm
18 Jørgensen, and then the director was called Jens
19 Sørensen.

20 Q Jens Sørensen was the director of
21 SKAT, correct?

22 A No. That was Jesper Rønnow
23 Simonsen.

24 Q Do you have a binder in front of
25 you?

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1 A The five who were in training and
2 Sven, six.

3 Q And do you have any understanding
4 of whether that has changed since August 2015?

5 MR. OXFORD: Objection to form.

6 A I have been sent home. I have no
7 knowledge about what has happened in SKAT in this
8 area.

9 BY MR. DULBERG:

10 Q Did you tell the parliamentary
11 commission that you did not feel like the right
12 person to be responsible for dividend refunds due to
13 your qualifications?

14 MR. OXFORD: Object to the form.

15 A Yes.

16 BY MR. DULBERG:

17 Q That was a true statement, right?

18 A Yes.

19 Q Did you tell the commission you
20 did not know enough about dividend refunds during
21 the time that you were in charge of dividend tax?

22 MR. OXFORD: Object to the form.

23 A What I said was that I was put in
24 charge of moving the task to Jutland, and my job was
25 not to delve into the subject matter from a

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1 technical standpoint because it was on the way of
2 moving from one place to another.

3 BY MR. DULBERG:

4 Q Your focus as a manager was
5 transitioning from one place to a different place,
6 right?

7 A Correct.

8 Q Did you tell the commission that
9 René Frahm Jørgensen deleted all of his e-mails?

10 MR. OXFORD: Object to the form.

11 A No.

12 BY MR. DULBERG:

13 Q Do you know whether René Frahm
14 Jørgensen deleted his e-mails in August of 2015?

15 MR. OXFORD: Object to the form.

16 A I have no knowledge about that.

17 BY MR. DULBERG:

18 Q How about September 2015?

19 MR. OXFORD: Object to the form.

20 A I do not know. I know that there
21 was a safety copy made of all of mine.

22 MR. DULBERG: Thank you, Ms. Madsen, at
23 this time I have no further questions.

24 MR. OXFORD: Let's go off the record.

25 THE WITNESS: Thank you. Have a nice day.

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1 He had been correcting smaller differences and one
2 big one.

3 And this e-mail was also sent to Kaj
4 Steen, who was the manager of these three employees.
5 Because the idea was that this function was to be
6 moved to his office.

7 Q Did you consider Mr. Nielsen to be
8 knowledgeable about the matters he was responsible
9 for?

10 A Yes. He had worked with this area
11 for many years.

12 Q Did it appear to you that
13 Mr. Nielsen had a good understanding of the controls
14 that SKAT applied before paying out a dividend
15 withholding tax refund application?

16 MR. DULBERG: Objection to the form.

17 A Yes.

18 BY MR. OXFORD:

19 Q Was it your understanding,
20 Ms. Madsen, that Mr. Nielsen applied those controls
21 on every withholding tax refund application he
22 processed?

23 MR. DULBERG: Objection.

24 A Yes.

25 BY MR. OXFORD:

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1 is what it is, Drew.

2 THE INTERPRETER: I'm sorry, Mr. Dulberg,
3 I just forgot the rest of your -- the questions that
4 you answered early this morning, afternoon Danish
5 time -- what did you say, sorry?

6 BY MR. DULBERG:

7 Q Those remain -- your answers to
8 those questions remain your answers, to the best of
9 your ability, right?

10 MR. OXFORD: I object to the form of the
11 question. It is a little bit like asking her what
12 she remembers about her commission testimony for two
13 days.

14 A Yes.

15 BY MR. DULBERG:

16 Q Mr. Oxford asked you if
17 Mr. Nielsen was the right person to be reviewing
18 refund applications, do you remember that?

19 A Yes. He was professionally the
20 best candidate for the job. He had years of
21 experience.

22 Q And for months, if not more than a
23 year, he was the only person reviewing refund
24 applications, correct?

25 MR. OXFORD: Object to the form.